

Limited Review Report on the Unaudited Financial Results for the Quarter ended 31<sup>st</sup> December, 2017 Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To  
Board of Directors  
M/s Arihant Multi commercial Limited

We have reviewed the accompanying statement of unaudited financial Results of **M/s Arihant Multi commercial Limited** ('the Company') for the quarter ended 31<sup>st</sup> December, 2017 attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. Attention is drawn to the fact that the figures for the corresponding quarter ended 31<sup>st</sup> December, 2017 including reconciliation of profits under Indian Accounting Standard (Ind AS) of the corresponding quarter and half year ended with profits reported under previous GAAP, has reported in the financial results has been approved by the Company's Board but has not been subjected to our review/audit.

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards i.e. Ind AS Prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Maheshwari & Co.  
Chartered Accountants  
FRN: 105834W

  
Pawan Gattani  
Partner  
Membership No. 144734



Place: Mumbai  
Date: 12<sup>th</sup> February, 2018





# ARIHANT MULTI COMMERCIAL LIMITED

(Formerly known as Lifeline Drugs and Pharma Limited)

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Website: www.arihantmulticom.com | CIN No: - L51900MH1982PLC028972

## ARIHANT MULTI COMMERCIAL LIMITED UNAUDITED FINANCIAL RESULTS FOR THE NINE MONTHS ENDED 31ST DEC 2017

PART - 1		(RS. IN LAKHS)					
SR. NO.	Particulars	3 Months ended	3 Months ended	Corresponding 3 months ended in previous year	9 Months ended	Corresponding 9 months ended in previous year	Previous year ended
		31.12.2017 (Unaudited)	30.09.2017 (Unaudited)	31.12.2016 (Unaudited)	31.12.2017 (Unaudited)	31.12.2016 (Unaudited)	31.03.2017 (Audited)
1	a) Net Sales / Income from Operations (Net of Excise Duty)	19.88	18.96	-	74.53	50.00	4567.04
	b) Other Operating Income	0.00	0.00	0.00	74.53	50.00	4567.04
	<b>Total Income from operations (net)</b>	<b>19.88</b>	<b>18.96</b>	<b>0.00</b>			
2	<b>Expenses</b>						
	a. Cost of Material Consumed				87.51	48.88	4708.26
	b. Purchase of Traded Goods	25.33	27.50	-	-	-	(50.11)
	c. Changes in inventories of finished goods, work-in-progress and stock-in-trade				2.08	1.40	11.54
	d. Employee benefits expense	0.36	0.36	-	-	-	0.70
	e. Depreciation and Amortisation expense	0.5	0.53	0.01	1.57	3.34	10.83
	h. Other Expenses	28.19	28.39	9.01	91.16	53.62	4681.23
	<b>Total Expenses</b>						
3	<b>Profit / (Loss) from Operations before other income, finance costs and exceptional items (1 - 2)</b>	<b>(8.81)</b>	<b>(8.43)</b>	<b>(8.81)</b>	<b>(16.63)</b>	<b>(3.62)</b>	<b>(114.28)</b>
4	Other Income	21.84	21.86	27.47	49.83	80.81	121.84
5	<b>Profit / (Loss) from ordinary activities before finance costs and exceptional items (3 &amp; 4)</b>	<b>13.03</b>	<b>13.43</b>	<b>18.66</b>	<b>33.20</b>	<b>77.19</b>	<b>7.56</b>
6	Finance Costs				49.83	76.99	7.56
7	<b>Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5 &amp; 6)</b>	<b>13.03</b>	<b>13.43</b>	<b>18.66</b>	<b>33.20</b>	<b>77.19</b>	<b>7.56</b>
8	Exceptional Items - Expenditure/(Income)			27.48	49.83	76.99	7.56
9	<b>Profit / (Loss) from Ordinary Activities before tax (7 &amp; 8)</b>	<b>13.03</b>	<b>13.43</b>	<b>27.48</b>	<b>49.83</b>	<b>76.99</b>	<b>2.35</b>
10	Tax Expense - Current						
	Deferred						
11	<b>Net Profit / (Loss) from Ordinary Activities after tax (9 &amp; 10)</b>	<b>13.03</b>	<b>13.43</b>	<b>27.48</b>	<b>49.83</b>	<b>76.99</b>	<b>5.21</b>
12	Extraordinary Items (Net of Tax expense Rs. Nil)						
13	<b>Net Profit / (Loss) for the period (11 &amp; 12)</b>	<b>13.03</b>	<b>13.43</b>	<b>27.48</b>	<b>49.83</b>	<b>76.99</b>	<b>362.40</b>
14	Make up Equity Share Capital (Face Value Rs. 1/- each)	362.40	362.40	362.40	362.40	362.40	1797.04
15	Reserves Excluding Revaluation Reserves as per Balance Sheet of previous accounting year						
16	Earning Per Share (before extraordinary items - not annualised)						
	(a) Basic	0.04	0.03	0.08	0.14	0.21	0.014
	(b) Diluted	0.04	0.03	0.08	0.14	0.21	0.014
17	Earning Per Share (after extraordinary items - not annualised)						
	(a) Basic	0.04	0.03	0.08	0.14	0.21	0.014
	(b) Diluted	0.04	0.03	0.08	0.14	0.21	0.014

PART - 2							
SR. NO.	Particulars	3 Months ended	3 Months ended	Corresponding 3 months ended in previous year	9 Months ended	Corresponding 9 months ended in previous year	Previous year ended
		31.12.2017 (Unaudited)	30.09.2017 (Unaudited)	31.12.2016 (Unaudited)	31.12.2017 (Unaudited)	31.12.2016 (Unaudited)	31.03.2017 (Audited)
<b>A</b>	<b>PARTICULARS OF SHAREHOLDING</b>						
1	Public Share Holding						
	- Number of Shares	38,215,000	38,215,000	38,215,000	38,215,000	38,215,000	38,215,000
	- Percentage of Shareholding	99.97%	99.97%	99.97%	99.97%	99.97%	99.97%
2	Promoter and Promoter Group Shareholding						
	a) Pledged / Encumbered						
	- Number of Shares	NIL	NIL	NIL	NIL	NIL	NIL
	- Percentage of Shareholding (as a % of the total shareholding of promoter and promoter group)	NIL	NIL	NIL	NIL	NIL	NIL
	- Percentage of Shares (as a % of total share capital of the Company)	NIL	NIL	NIL	NIL	NIL	NIL
	b) Non-Pledged / Encumbered						
	- Number of Shares	25,000	25,000	25,000	25,000	25,000	25,000
	- Percentage of Shares (as a % of total shareholding of promoter and promoters group)	100%	100%	100%	100%	100%	100%
	- Percentage of Shares (as a % of total share capital of the Company)	0.07%	0.07%	0.07%	0.07%	0.07%	0.07%

PARTICULARS		3 MONTHS ENDED 31.12.2017	
<b>B</b>	<b>INVESTOR COMPLAINTS</b>		
1	PENDING AT THE BEGINNING OF THE QUARTER		NIL
2	RECEIVED DURING THE YEAR		NIL
3	DISPOSED OF DURING THE QUARTER		NIL
4	REMAINING UNRESOLVED AT THE END OF THE QUARTER		NIL

- Notes:
- The above results have been taken on record in the meeting of the Board of Directors of the Company held on 12th February, 2018
  - Since majority of the assets are located in one place and most of the expenses are of common nature, the management has decided not to bifurcate the results and capital employed segment wise on the basis of estimations.
  - During the quarter ended 31.12.2017, total NIL investors' complaints were received which were redressed during the quarter itself. There was no complaint pending at the beginning or at the end of the quarter.
  - Figures are provisional and have been regrouped wherever necessary.



**ARIHANT MULTI COMMERCIAL Limited**  
**UNAUDITED FINANCIAL RESULTS FOR THE NINE MONTHS ENDED 31ST DEC 2017**


PARTICULARS	3 Months ended 31.12.2017	Preceeding 3 Months ended 30.09.2017	Corrospoding 3 months ended 31.12.2016	Year to date figures for current period ended 31.12.2017	Year to date figures for previous year ended 31.12.2016	Rs. In Lakhs
						Year to date figures as on 31.03.2017
	Un-Audited			Un-Audited		Audited
Segment Revenue						
Finance & Investment Activities	19.68	18.96	27.47	46.17	80.61	298.00
Textile Activities	-	-	-	25.94	50	50.00
Steel Activities	-	-	-	2.42	-	-
Other Unallocable Activities	-	-	-	-	-	-
Total Income from Operations	19.68	18.96	27.47	74.53	130.61	348.00
Segment Profit/(Loss) before Interest & Tax						
Finance & Investment Activities	16.19	13.06	27.47	58.69	80.61	4.97
Textile Activities	-	-	-	(7.83)	1.12	1.12
Steel Activities	-	-	-	2.42	-	-
Other Unallocable Activities	(0.86)	(0.89)	(0.01)	(3.64)	(4.74)	(5.67)
Profit before Tax	15.33	12.17	27.46	49.64	76.99	0.42
Capital Employed						
Finance & Investment Activities	2,166.48	2,152.63	2,243.88	2,166.48	2243.88	2,355.67
Textile Activities	2.85	2.85	(16.32)	2.85	(16.32)	(224.08)
Steel Activities	-	-	9.12	-	9.12	9.12
Other Unallocable Activities	30.62	29.34	(0.79)	30.62	(0.79)	18.62
<b>Total</b>	<b>2,199.95</b>	<b>2,184.82</b>	<b>2,235.89</b>	<b>2,199.95</b>	<b>2,235.89</b>	<b>2,159.33</b>

- 1) Above results were reviewed by Audit Committee taken on record in Board Meeting held on 12th February, 2018
- 2) Statutory Auditors of the Company have carried "Limited Review" for above Results.
- 3) Provision for Taxation will be made at the end of Financial Year.

Place : Mumbai  
Date : 12th February, 2018



For Arihant Multi Commercial Limited



Deepak Bansal  
Managing Director

